IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 9TH FEBRUARY 2007 / 20TH MAGHA 1928

WP(C).No. 34297 of 2006(G)

PETITIONER:

M/S.INDIA TRADERS,
BYE-PASS ROAD, KILLIPALAM,
THIRUVANANTHAPURAM,
REP. BY ITS MANAGING PARTNER,
AHAMMED SHERABDEEN.

BY ADV. SRI.K.G.ANIL BABU
SRI.CYRIAC KURIAN

RESPONDENTS:
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1. THE ASST. COMMISSIONER (KGST),
SPECIAL CIRCLE, COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 09/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 34297/2006 G

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1. COPY OF THE NOTICE DATED 08/05/2006 ISSUED TO THE PETITIONER BY THE R1 U/S. 19(C) OF THE KGST ACT.

EXT.P2. COPY OF THE REPLY DATED 17/5/2006 SUBMITTED BY THE PETITIONER TO EXHIBIT P1 NOTICE.

EXT.P3. COPY OF THE ASSESSMENT ORDER DT. 12/7/2006 BY THE R1 FOR THE YEAR 1999-00.

EXT.P4. COPY OF THE ASSESSMENT ORDER DT. 12/7/2006 BY THE R1 FOR THE YEAR 2000-01.

EXT.P5. COPY OF THE JUDGMENT IN WA NO. 2077/06 DT. 14/11/2006.

EXT.P6. COPY OF THE APPEAL DT. 11/12/2006 AGAINST EXT. P4.

EXT.P7. COPY OF THE APPEAL DT. 11/12/2006 AGAINST EXHIBIT P4.

EXT.P8. COPY OF THE ORDER OF THE R2 DATED 18/12/2006.

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K.BALAKRISHNAN NAIR,J.

WP(C)NO.34297 OF 2006-G

Judgment

The petitioner has approached this Court, challenging Ext.P8 order dated 18.12.2006 passed by the 2nd respondent appellate authority on a stay petition filed by it along with Exts.P6 and P7 appeals. In those appeals, the petitioner challenges Exts.P3 and P4 assessment orders for the years 1999-2000 and 2000-01. This Court, by an interim order, directed the petitioner to remit Rs.5 lakhs within one month as a condition for grant of stay. But, the petitioner could not obey that condition. In view of the said position, the 2nd respondent is directed to pass final orders on Exts.P6 and P7 as expeditiously as possible, after affording an opportunity of being heard to the petitioner.

09.02.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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